

**PLAQUEMINES PARISH
FAMILIES IN NEED OF
SERVICES PROGRAM**
Plaquemines Parish, Louisiana

Financial Report

Year Ended June 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-22-04

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ACCOUNTANTS' COMPILATION REPORT

To the Management
Plaquemines Parish Families
in Need of Services Program
Plaquemines Parish, Louisiana

We have compiled the accompanying basic financial statements of the Plaquemines Parish Families in Need of Services Program as of and for the year ended June 30, 2004, as listed in the table of contents. The financial statements were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the management of the Plaquemines Parish Families in Need of Services Program. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Plaquemines Parish Families in Need of Services Program has not presented management's discussion and analysis that Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated October 1, 2004, on the results of our agreed-upon procedures.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountant

Abbeville, Louisiana
October 1, 2004

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BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

Statement of Net Assets
 June 30, 2004

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 6,127
Accounts receivable	<u>310</u>
Total current assets	6,437
Noncurrent assets:	
Capital assets, net	<u>2,593</u>
TOTAL ASSETS	<u>9,030</u>
LIABILITIES	
Accounts and other payables	<u>-</u>
NET ASSETS	
Invested in capital assets	2,593
Unrestricted	<u>6,437</u>
TOTAL NET ASSETS	<u>\$ 9,030</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

Statement of Activities
 Year Ended June 30, 2004

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue And Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities	\$ 27,115	\$ 773	\$ 25,000	\$ (1,342)
Grants and contributions not restricted to specific programs:				
Miscellaneous				4,863
Total general revenues				4,863
Change in net assets				3,521
Net assets - June 30, 2003				5,509
Net assets - June 30, 2004				\$ 9,030

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

Balance Sheet - Governmental Fund
 June 30, 2004
 With Comparative Totals for June 30, 2003

		General Fund	
		2004	2003
ASSETS			
Cash and cash equivalents		\$ 6,127	\$ 5,199
Accounts receivable		310	310
Total assets		\$ 6,437	\$ 5,509
LIABILITIES AND FUND BALANCE			
Total liabilities		\$ -	\$ -
Fund balance:			
Unreserved, undesignated		6,437	5,509
Total liabilities and fund balance		\$ 6,437	\$ 5,509

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2004

Total fund balance for governmental fund at June 30, 2004		\$ 6,437
Cost of capital assets at June 30, 2004	\$ 3,003	
Less: Accumulated depreciation	<u>(410)</u>	
Capital assets, net		<u>2,593</u>
Net assets at June 30, 2004		<u>\$ 9,030</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund
 Year Ended June 30, 2004
 With Comparative Totals for Year Ended June 30, 2003

	General Fund	
	2004	2003
Revenues:		
Grant revenue	\$ 25,000	\$ 25,000
Intergovernmental revenues	-	3,003
Supervisory fees	773	700
Miscellaneous	4,863	2,500
Total revenues	30,636	31,203
Expenditures:		
Primary intake officer	10,992	7,328
Operations and maintenance	15,713	21,054
Capital outlay	3,003	-
Total expenditures	29,708	28,382
Excess of revenues over expenditures	928	2,821
Fund balance, beginning	5,509	2,688
Fund balance, ending	\$ 6,437	\$ 5,509

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Fund
to the Statement of Activities
Year Ended June 30, 2004

Total net change in fund balance for the year ended June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 928
Add: Capital outlay costs which are considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balance	3,003
Less: Depreciation expense for year ended June 30, 2004	<u>(410)</u>
Total changes in net assets for the year ended June 30, 2004 per Statement of Activities	<u>\$ 3,521</u>

The accompanying notes are an integral part of the basic financial statements.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Plaquemines Parish Families in Need of Services Program (“Program”) was established in 1998. The Program is partially funded through grant proceeds from the Louisiana Supreme Court. These grant proceeds are used to help troubled youths and their families.

A. Reporting Entity

The Program is part of the operations 25th Judicial District Court. The 25th Judicial District Court is fiscally responsible for any additional funding necessary for the Plaquemines Parish Families in Need of Services Program. The financial statements present the financial information for the Plaquemines Parish Families in Need of Services Program only, and do not include any information for the 25th Judicial District Court.

B. Basis of Presentation

The accompanying basic financial statements of the Plaquemines Parish Families in Need of Services Program have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, “Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments”, issued in June 1999. As a result, an entirely new financial presentation format has been implemented.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the Program as a whole. These statements include all the financial activities of the Program. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for the Program's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Program, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The Program uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain program functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Program are classified into one categories: governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Program or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the Program is considered to be a major fund. The fund of the Program is described below:

Governmental Fund –

General Fund – This fund is the primary operating fund of the program and it accounts for the operations of the Program's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Program's policy.

C. Measurement Focus/Basis of Accounting

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of program operations.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Program considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues -

Revenues are recorded when they become measurable and available as net current assets.

Expenditures -

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. Budget Practices

The Program adopts an annual budget for its General Fund that is prepared on cash estimates. Because the program is majority grant funded the budgeted amounts only include grant funds. The beginning fund balance is budgeted, and budget integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted amounts and all subsequent amendments.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Program may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

F. Capital Assets

Capital assets, which include buildings, furniture, fixtures, equipment, and vehicles, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Program maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Vehicles	5
Office furniture	5-10
Equipment	5-10

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

(2) Changes in Accounting Principles

For the year ended June 30, 2004, the Program has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Program’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Program also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Financial Statements – And Management’s Discussion and Analysis – For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. At June 30, 2004, there was no effect on fund balance as a result of implementation of GASB Statement No. 33.

(3) Cash and Cash Equivalents

Under state law, the Program may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Program may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the Program has cash and cash equivalents (book balances) totaling \$6,127.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2004, the Program has deposit balances (bank balances) totaling \$8,247. These deposits are fully secured from risk by federal deposit insurance.

PLAQUEMINES PARISH FAMILIES
IN NEED OF SERVICES PROGRAM
Plaquemines Parish, Louisiana

Notes to Financial Statements (Continued)

(4) Capital Assets

Capital asset activity for the year ended June 30, 2004 was as follows:

<u>Governmental activities:</u>	<u>Balance 7/1/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2004</u>
Equipment	\$ -	\$ 3,003	\$ -	\$ 3,003
Less: accumulated depreciation	<u>-</u>	<u>(410)</u>	<u>-</u>	<u>(410)</u>
Net capital assets	<u>\$ -</u>	<u>\$ 2,593</u>	<u>\$ -</u>	<u>\$ 2,593</u>

(5) Contingent Liabilities

There is no litigation pending against the Program at June 30, 2004.

**REQUIRED SUPPLEMENTARY
INFORMATION**

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

General Fund
 Budgetary Comparison Schedule
 Year Ended June 30, 2004
 With Comparative Actual Amounts for Year Ended June 30, 2003

	2004				2003 Actual
	Budget		Actual	Variance Positive (Negative)	
	Original	Final			
Revenues:					
Grant revenue	\$ 25,000	\$ 25,000	\$ 25,000	-	\$ 25,000
Intergovernmental revenues	-	-	-	-	3,003
Supervisory fees	-	-	773	773	700
Miscellaneous	-	-	4,863	4,863	2,500
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>30,636</u>	<u>5,636</u>	<u>31,203</u>
Expenditures:					
Primary intake officer	10,992	10,992	10,992	-	7,328
Operations and maintenance	14,008	14,008	15,713	(1,705)	21,054
Capital outlay	-	-	3,003	(3,003)	-
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>29,708</u>	<u>(4,708)</u>	<u>28,382</u>
Excess of revenues over expenditures	-	-	928	928	2,821
Fund balance, beginning	<u>5,509</u>	<u>5,509</u>	<u>5,509</u>	-	<u>2,688</u>
Fund balance, ending	<u>\$ 5,509</u>	<u>\$ 5,509</u>	<u>\$ 6,437</u>	<u>\$ 928</u>	<u>\$ 5,509</u>

**OTHER SUPPLEMENTARY
INFORMATION**

OTHER FINANCIAL INFORMATION

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana
 General Fund

Budgetary Comparison Schedule - Expenditures
 Year Ended June 30, 2004
 With Comparative Actual Amounts for Year Ended June 30, 2003

	2004				2003 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Current:					
Personal services and related benefits:					
Primary intake officer	\$ 10,992	\$ 10,992	\$ 10,992	\$ -	\$ 7,328
Total personal services and related benefits	<u>10,992</u>	<u>10,992</u>	<u>10,992</u>	<u>-</u>	<u>7,328</u>
Operations and maintenance:					
Bank charge	-	-	5	(5)	-
Accounting and audit fees	1,000	1,000	1,000	-	950
Bad debt expense	-	-	-	-	905
Miscellaneous expense	-	-	1,662	(1,662)	545
Counseling	8,400	8,400	8,400	-	8,500
Each one - save one	-	-	-	-	1,376
Dues	100	100	100	-	100
Office supplies	300	300	324	(24)	366
Postage and shipping	100	100	114	(14)	37
Wellness institute	4,108	4,108	4,108	-	8,275
Total operations and maintenance	<u>14,008</u>	<u>14,008</u>	<u>15,713</u>	<u>(1,705)</u>	<u>21,054</u>
Capital outlay:					
Equipment	-	-	3,003	(3,003)	-
Total expenditures	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 29,708</u>	<u>\$ (4,708)</u>	<u>\$ 28,382</u>

**COMPLIANCE
AND
INTERNAL CONTROL**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management
Plaquemines Parish Families
in Need of Services Program
Plaquemines, Parish

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Plaquemines Parish Families in Need of Services Program ("Program"), and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Program's compliance with certain laws and regulations during the year ended June 30, 2004, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year which exceeded \$20,000 for material and supplies, or \$100,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each employee as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year exceeded budgeted amounts by more than 5%.

Accounting and Reporting

7. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the coordinator and the 25th Judicial District Court Judge.

Debt

8. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

9. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The employees of the Program are paid by the 25th Judicial District Court; therefore, the Program had no payroll expenditures to examine. However, during our inspection of expenditures, we noted no instances of payments to employees of the Program which may constitute bonuses, advances, or gifts.

See the Summary Schedule of Current and Prior Year Findings for any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Plaquemines Parish Families in Need of Services Program and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
October 1, 2004

PLAQUEMINES PARISH FAMILIES IN NEED OF SERVICES PROGRAM
 Plaquemines Parish, Louisiana

**Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 2004**

Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/04) --					
<u>Internal Control:</u>					
04-1(IC) 2004	The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.	N/A	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Ruby Smith	N/A
04-2(IC) 2004	The Plaquemines Parish Families in Need of Services Program did not keep a listing of receivables during the 2004 fiscal year.	Yes	The Program should keep a listing of the amounts they are likely to receive throughout the fiscal year.	Ruby Smith	6/30/2005
<u>Compliance:</u>					
04-3(C) 2004	The Plaquemines Parish Families in Need of Services Program violated LSA-RS 39:1310 which states that the City should notify in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more.	No	The Program will take measures to ensure that they are not in violation of LSA-RS 39:1310.	Ruby Smith	6/30/2005
PRIOR YEAR (6/30/03) --					
03-1(IC) 2003	The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.	N/A	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Ruby Smith	N/A

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Entities)

6/30/04 (Date Transmitted)

Kolder, Champagne, Slaven & Company, LLC

(Auditors)

In connection with your audit of our financial statements as of June 30, 2004 and for July 1, 2003 to June 30, 2004 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 30, 2004 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

Plaquemines Parish Families in Need of Services

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

Approximately 26,757

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.]

Ruby Smith
347 Civic Drive
Port Sulphur, LA 70083

4. Period of time covered by this questionnaire:

July 1, 2003 to June 30, 2004

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

25th Judicial District Court

6. Briefly describe the public services provided:

To provide counseling to juvenile offenders and their families

7. Expiration date of current elected/appointed officials' terms.

N/A

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$20,000 have been publicly bid.

Yes No

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary

- amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1305)
- 3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1306).
- 4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).
- 5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308.
- 6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (LSA-RS 39:1306).
- 7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309).
- 8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition—primarily federal funds—from the requirement to amend revenues.)
- 9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes No

B. State Budget Requirements

- 1. The state agency has complied with the budgetary requirements of LSA-RS 39:39.

Yes No

C. Licensing Boards

- 1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342. *N/A*

Yes No

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

- 12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes No

- 13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

- 14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes No

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes [] No []

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our fixed assets and movable property records, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes [] No []

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes [] No []

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes [] No []

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 38:1351).

Yes [] No []

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [] No []

22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes No

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Juries

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:756.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. A construction program based on engineering plans and inspections, LSA-RS 48:756.
- F. Selective maintenance program, LSA-RS 48:756.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

Yes No N/A

School Boards

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes No N/A

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes No N/A

27. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report as part of their annual financial statements measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenues Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Teachers and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program
- Schedule 8, The Graduate Exit Exam
- Schedule 9, The IOWA Tests

Yes No N/A

Tax Collectors

28. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.
Yes [] No [] *N/A*

Sheriffs

29. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.
Yes [] No [] *N/A*

30. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners.
Yes [] No [] *N/A*

District Attorneys

31. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.
Yes [] No [] *N/A*

Assessors

32. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.
Yes [] No [] *N/A*

33. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes [] No [] *N/A*

Clerks of Court

34. We have complied with LSA-RS 13:751-960.
Yes [] No [] *N/A*

Libraries

35. We have complied with the regulations of the Louisiana State Library.
Yes [] No [] *N/A*

Municipalities

36. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).
Yes [] No [] *N/A*

37. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-526.
Yes [] No [] *N/A*

38. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.
Yes [] No [] *N/A*

Airports

39. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.
Yes [] No [] *N/A*

40. We have adopted a system of administration that provides for approval by the department for

any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).

Yes [] No [] *N/A*

41. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

Yes [] No [] *N/A*

42. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes [] No [] *N/A*

Ports

43. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes [] No [] *N/A*

44. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3480).

Yes [] No [] *N/A*

45. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3480).

Yes [] No [] *N/A*

46. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3480).

Yes [] No [] *N/A*

47. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3481).

Yes [] No [] *N/A*

Sewerage Districts

48. We have complied with the statutory requirements of LSA-RS 33:3881-4160.

Yes [] No [] *N/A*

Waterworks Districts

49. We have complied with the statutory requirements of LSA-RS 33:3811-3837.

Yes [] No [] *N/A*

Utility Districts

50. We have complied with the statutory requirements of LSA-RS 33:4161-4546.

Yes [] No [] *N/A*

Drainage and Irrigation Districts

51. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No [] *N/A*

Fire Protection Districts

52. We have compiled with the statutory requirements of LSA-RS 40:1491-1509.

Yes [] No [] N/A

Other Special Districts

53. We have compiled with those specific statutory requirements of state law applicable to our district.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

[Handwritten Signature]

6-30-04 Date

